

Cutler Ridge Incorporated Area Revenues and Expenditures Analysis Pro Forma, July 26, 2004

Executive Summary

The following report represents the projected revenues & expenditures for the proposed Cutler Ridge Incorporated Area and is intended to serve several purposes. As a policy document, this report serves to inform the reader about the organization, how the departments may be organized and the services the new Town could provide. As a financial plan, the data details the costs associated with providing municipal services and how the services could be funded. Specific expenditures may not be incurred during the first two years of the municipal incorporation.

This report presents a consolidated picture of the total revenue and expenditures for the General Fund, Stormwater Utility Fund, and Transportation Fund. The operation of each fund is accounted for through a set of self-balancing accounts that comprise each fund's revenues and expenditures.

The report is a result of an in-depth review of comparable municipal government annual budgets in the State of Florida, 2002 Local Government Financial Handbook, Florida League of Cities Salaries Handbook, and Miami Dade County documents. A special thanks is extended to the following people who contributed to this revenues & expenditures report: Yocelyn Galiano Gomez, Assistant Village Manager Village of Pinecrest, Yen Chen, Division of Research and Analysis, Florida Department of Revenue, Ken Small, Department of Financial Services, Florida League of Cities and Miami-Dade County staff who have and continue to provide valuable input and data on municipal incorporation. Additional thank you to Craig A. Wrathell and James DeCocq, Severn Trent Services/ Moyer Associates for their critique and invaluable input on the revenues & expenditures listed in the pro forma.

The report identifies a total of \$10,943,731.00 in revenues. Expenditures including transfers out are projected to be \$10,943,731.00. This will provide for a zero balance at the end of the year.

Revenues	County Draft Analysis	Proposed Cutler Ridge Incorporated Area Analysis
Ad Valorem (Property) Taxes	\$2,615,000.00	\$2,615,000.00
Franchise Fees	\$833,000.00	\$833,000.00
Utility Taxes	\$1,646,000.00	\$1,646,000.00
Communications Services Tax	\$1,324,000.00	\$1,324,000.00
Occupational License Taxes	\$96,000.00	\$96,000.00
Building Permit Fees	\$187,598.00	\$187,598.00
Other Licenses, Fees and Permits	\$195,388.00	\$195,388.00
Intergovernmental Revenues		
Alcoholic Beverage Licenses	\$7,000.00	\$ 7,000.00
State Revenue Sharing	794,123.00	794,123.00
Local Gov. Half-cent Sales Tax	\$1,780,000.00	\$1,780,000.00
Sub-total Intergovernmental Revenues	\$2,581,123.00	\$2,581,123.00
Charges for Services		
Photocopy Fees	\$5,000.00	\$5,000.00
Sub-total Charges for Services	\$5,000.00	\$5,000.00
Fines and Forfeitures	\$159,000.00	\$159,000.00

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Revenues	County Draft Analysis	Proposed Cutler Ridge Incorporated Area Analysis
Violations-Local Ordinance		
Sub-total Fines and Forfeitures	\$159,000.00	\$159,000.00
Other Revenues		
Interest Earnings/Misc. Revenues	\$ 44,000.00	\$ 44,000.00
Sub-total Other Revenues	\$ 44,000.00	\$ 44,000.00
Stormwater Utility Fees	\$688,244.00	\$688,244.00
Local Option Gas Taxes		
Local Option Gas Tax (6%)	\$409,328.00	\$409,328.00
New Local Option Gas Tax (3%)	\$160,050.00	\$160,050.00
Sub-total Local Option Gas Taxes	\$569,378.00	\$569,378.00
Total All Funds Revenues	\$10,943,731.00	\$10,943,731.00

Expenditures	County Draft Analysis	Proposed Cutler Ridge Incorporated Area Analysis
General Fund		
Town Council		\$ 6,700.00
Office of the Town Manager		279,635.00
Office of the Town Clerk		231,828.00
Office of the Town Attorney		150,000.00
General Government		701,355.00
Finance Department		197,459.00
Police Department		5,648,683.00
Building and Planning Department		982,883.00
Public Works Department		414,100.00
Parks and Recreation Department		581,543.00
Total General Fund		\$9,194,186.00
Other Funds		
Total Stormwater Utility Fund		\$688,244.00
Total Transportation Fund		\$847,321.00
QNIP (Debt and pay-as you-go)		\$213,980.00
Total Other Funds		\$1,749,545.00
Total All Funds Expenditures		\$10,943,731.00

Total All Funds Balance	
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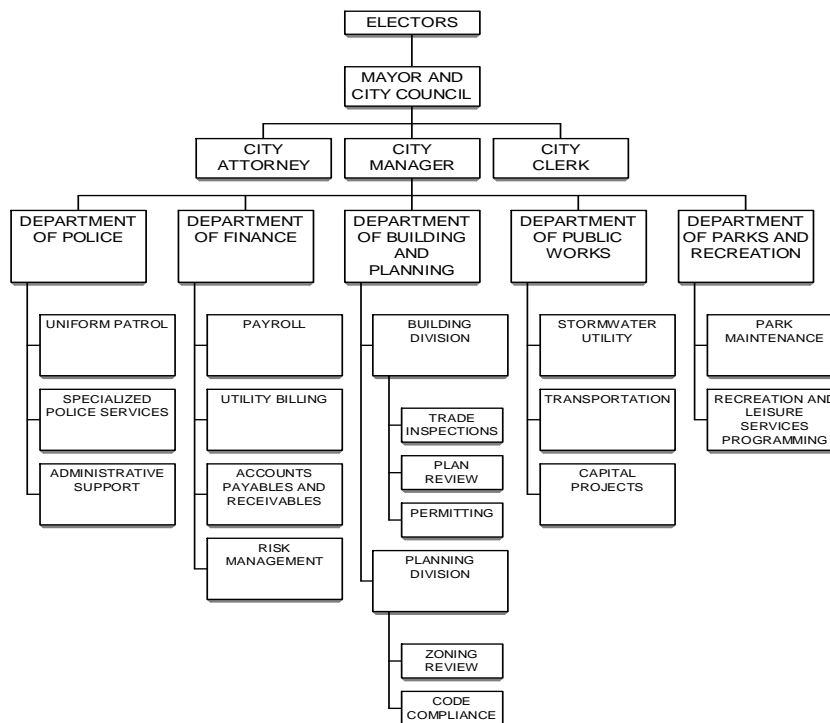
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Interim and Transition Period

When a new municipality is incorporated, Miami-Dade County and the new Town enter into an "Interlocal Agreement" or contract, to clarify and agree on the municipal services and the levels and cost of said services to be provided to the Town by the County for an "Interim Period" (first six months after incorporation). After the municipal government has had an opportunity to set its priorities, the county and new municipality will enter into a separate transition agreement. In that second agreement, the parties will commit to a transition schedule through which the municipality will assume responsibility for delivering municipal services. Except for the delivery of local patrol and specialized police, library, solid waste collection and disposal, and fire-rescue services, the new city will responsible for delivering all municipal services. The delivery of those services is a decision for the Town's elected officials to make.

Typical Organizational Chart



Town Council

The proposed Cutler Ridge Area Town Council will consist of a Mayor and elected Council Members. For purposes of this analysis \$6,700 has been allocated for the expenses of the Town Council.

Town Council Expenditures	Proposed Cutler Ridge Incorporated Area Analysis
Total Town Council Expenditures	\$6,700.00

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Office of the Town Manager

The Town Manager is the chief administrative officer of the Town and ensures the proper implementation of laws, policies, provisions of the Town Charter and acts of the Council through the administration of all departments, divisions and agencies of the Town government. The Town Manager would be nominated by the Mayor and confirmed by a majority vote of the Town Council. The Town Manager will be responsible for the appointment, supervision and removal of all Town employees with the exception of the Town Clerk and Town Attorney who are appointed by the Council. In addition, the Town Manager submits a proposed annual budget, capital improvement program and comprehensive annual financial report to the Town Council. Operating expenditures detailed below include Travel and Per Diem covering the cost of the annual International Town/County Management Association Conference and Rentals and Leases covering the cost of a leased vehicle for the manager.

Office of the Town Manager Expenditures	Calculation	Proposed Cutler Ridge Incorporated Area Analysis
Personal Services		
Town Manager		\$ 100,000.00
Assistant Town Manager		65,000.00
Administrative Assistant		25,000.00
FICA	7.65% of Salary	14,535.00
Retirement Contribution	10% of Salary	19,000.00
	10% of Salary	19,000.00
Employee Insurance Benefits	\$ 500/emply./month	<u>18,000.00</u>
Total Personal Services		\$260,535.00
Operating Expenditures		
Travel and Per Diem		\$ 4,000.00
Rentals and Leases		4,800.00
Repair and Maintenance - Vehicle		300.00
Operating Supplies - Gasoline		0.00
Publications, Dues and Training		<u>4,000.00</u>
Total Operating Expenditures		\$ 13,100.00
Capital Outlay - Machinery and Equipment		
Three Computers	\$2,000 each	<u>\$ 6,000.00</u>
Total Capital Outlay		
Total Office of the Town Manager		\$279,635.00

Office of the Town Clerk

The Town Clerk is the secretary for the Town Council, the Local Planning Agency, the Planning Board, and of the municipal corporation. The Town Clerk is nominated by the Mayor and confirmed by a majority vote of the Town Council. The Town Clerk is responsible for giving notice of public meetings and maintaining an accurate record of all proceedings. In addition, the Town Clerk serves as the Financial Disclosure Coordinator with the Florida Commission on Ethics; serves as the Records Management Liaison with the Florida Department of State; and maintains custody of Town records including agreements, contracts, ordinances, resolutions and proclamations. Operating expenditures includes \$12,000 in contractual services to cover the costs of codification, indexing of minutes and records retention and \$20,000 for legal advertising costs.

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Office of the Town Clerk Expenditures	Calculation	Proposed Cutler Ridge Incorporated Area Analysis
Personal Services		
Town Clerk		\$ 70,000.00
Assistant Town Clerk		40,000.00
Administrative Assistant		25,000.00
FICA	7.65% of Salary	10,328.00
Workers Compensation	10% of Salary	13,500.00
Retirement Contribution	10% of Salary	13,500.00
Employee Insurance Benefits	\$ 500/emply./month	<u>18,000.00</u>
Total Personal Services		\$190,328.00
Operating Expenditures		
Records Retention		\$ 12,000.00
Travel and Per Diem		2,000.00
Legal Advertising		20,000.00
Publications, Dues and Training		<u>1,500.00</u>
Total Operating Expenditures		\$ 35,500.00
Capital Outlay - Machinery and Equipment		
Imaging System		
Three Computers	\$2,000 each	<u>6,000.00</u>
Total Capital Outlay		\$ 6,000.00
Total Office of the Town Clerk		\$231,828.00

Office of the Town Attorney

The Town Attorney provides legal support and opinions to the Town Council, Town Manager, Department Directors and advisory boards, on all legal issues affecting the Town. The Office of the Town Attorney may assist the Town Clerk with the drafting of resolutions and ordinances. The Town Attorney is responsible for drafting and reviewing agreements, contracts and leases. The Town Attorney may defend and prosecute cases involving the Town.

Office of the Town Attorney Expenditures	Calculation	Proposed Cutler Ridge Incorporated Area Analysis
Operating Expenditures		
Contractual Services	All Services	\$150,000.00
Total Operating Expenditures		\$150,000.00
Total Office of the Town Attorney		\$150,000.00

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General Government

This section covers a variety of items of a general nature not applicable to any one specific department or office such as the human resources function which is shared by all departments. Other general expenditures in this section's estimate include costs associated with software costs for all computers, communication and freight service costs such as telephones and postage, utility costs such as electricity and water for office space, rental and lease costs associated with the office space, insurance, janitorial services, office supplies, recruitment costs, printing, and office equipment.

General Government Expenditures	Calculation	Proposed Cutler Ridge Incorporated Area Analysis
Personal Services		
Personnel Director		\$45,000.00
Administrative Assistant		25,000.00
FICA	7.65% of Salary	5,355.00
Workers Compensation	10% of Salary	7,000.00
Retirement Contribution	10% of Salary	7,000.00
Employee Insurance Benefits	\$500/empty/month	12,000.00
Total Personnel Services		<u>\$101,355.00</u>
Operating Expenditures		
Miscellaneous Services		30,000.00
Travel and Per Diem		1,000.00
Telephone and Delivery		60,000.00
Utility Services		50,000.00
Rentals and Leases		75,000.00
Insurance		134,000.00
Software System Maintenance		25,000.00
Printing		40,000.00
Office Equipment Leases		25,000.00
Janitorial Services		15,000.00
Office Supplies		75,000.00
Publications, Dues and Training		5,000.00
Recruitment Costs		<u>15,000.00</u>
Total Operating Expenditures		<u>\$550,000.00</u>
Capital Outlay - Machinery and Equipment		
Office Furniture		<u>\$ 50,000.00</u>
Total Capital Outlay		<u>\$ 50,000.00</u>
Total General Government		<u>\$701,355.00</u>

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Finance Department

The Finance Department is the central fiscal control and accounting body of the Town government. The Finance Director serves as the Chief Financial Officer for the Town. The Department deals with the daily finance/accounting activities including payroll, accounts payable, accounts receivable, revenue collection, cash management, debt management, risk management, purchasing, and financial reporting. The Finance Director provides vital support in the development of the Comprehensive Annual Financial Report and the Annual Budget and Capital Program. In addition, the Department is responsible for the billing and collection of the Stormwater Utility Fees.

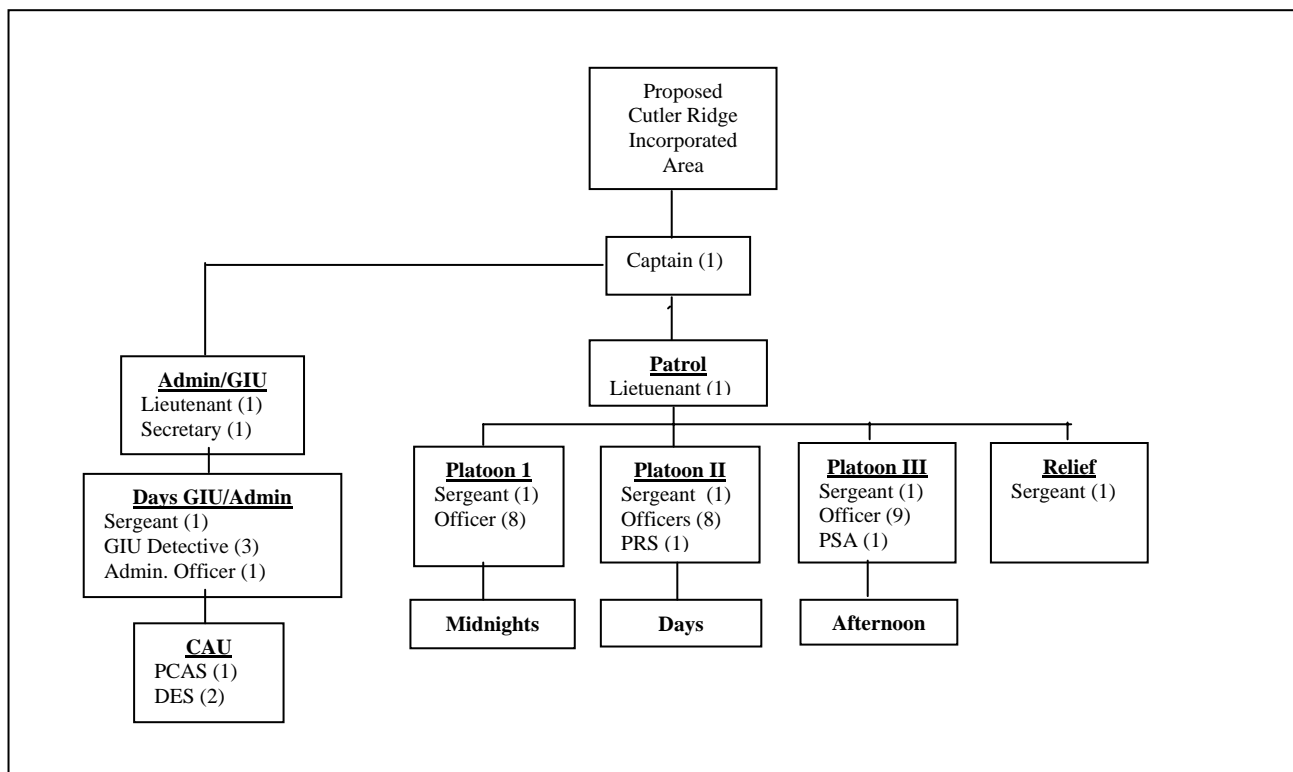
Finance Department Expenditures	Calculation	Proposed Cutler Ridge Incorporated Area Analysis
Personal Services		
Finance Director		\$ 70,000.00
Account Clerk		27,500.00
FICA	7.65% of Salary	7,459.00
Workers Compensation	10% of Salary	9,750.00
Retirement Contribution	10% of Salary	9,750.00
Employee Insurance Benefits	\$ 500/emply./month	<u>12,000.00</u>
Total Personal Services		\$136,459.00
Operating Expenditures		
Accounting and Auditing		\$ 45,000.00
Office Supplies		6,000.00
Travel and Per Diem		2,000.00
Publications, Dues and Training		<u>2,000.00</u>
Total Operating Expenditures		\$ 55,000.00
Capital Outlay - Machinery and Equipment		
Three Computers	\$2,000 each	<u>\$ 6,000.00</u>
Total Capital Outlay		\$ 6,000.00
Total Finance Department		\$197,459.00

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Police Department

Police Services will be provided by Miami-Dade County for the first three years of incorporation. The following figures represent the costs associated with the creation of the Cutler Ridge Incorporated Area Police Department. The costs for the service provided by the County during the transition period are allocated in the General Fund Expenditure section of this report.

The proposed Cutler Ridge Incorporated Area Police Department services will be a full service community oriented police agency, committed to community involvement with concentration placed on the prevention of crime. This will be accomplished through the establishment of a department of 37 sworn police officers and 6 civilian support staff. For a more detailed description of the departmental operations and shift assignments, see the Miami-Dade Police Department Presentation Entitled "Contractual Services for Proposed Incorporation Area of the Cutler Ridge Area" in Appendix F.



Positions

Number

Minimum Staffing

Sworn

Captain	1
Lieutenant	2
Sergeant	5
Officer	25
Admin. Officer	1
Detective	3

Non-Sworn

Public Service Aide (PSA)	1
Police Records Specialists (PRS)	2
Police Crime Analysis Specialist	1
Data Entry Specialist (DES)	2
Secretary	1

Totals 37

6

SWORN PERSONNEL

Major	1
Captain	2
Lieutenant	5
Sergeant	25
Officer	1
Admin. Officer	3
Detective	3
TOTAL SWORN PERSONNEL	37

CIVILIAN PERSONNEL

Secretary	1
Public Service Aide	1
Police Crime Analysis Specialist	1
Police Records Specialist	1
Police Station Specialist	2
Office Support Specialist	2
Data Entry Specialist	2
TOTAL CIVILIAN PERSONNEL	6

Total Proposed Positions

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Police Department Expenditures	Calculation Average Cost	Qty.	Proposed Cutler Ridge Incorporated Area Analysis
All Expenditure figures based on the Miami-Dade Police Department Proposal for Contractual Services for Proposed Incorporation Area of Cutler Ridge			
Classification			
Police Major		0	
Police Captain		1	
Police Lieutenant		2	
Police Sergeant		5	
Police Detective		3	
Police Officer		26	
COPS		0	
Public Service Aide		1	
Police Record Specialist		1	
Data Entry Specialist		2	
Police Station Specialist		0	
Police Crime Analyst		1	
Administrative Secretary		0	
Secretary		1	
Vehicles (Sworn & PSA)		38	
(Sworn, Non-Sworn, Vehicles		40	
General Overtime			
Enhanced Enforcement		1	
Subtotal Police Department			\$4,321,433.00
Specialized Police Services (Estimated)			1,327,250.00
Total Police Department			\$5,648,683.00

Building and Planning Department

The Cutler Ridge Incorporated Area Building and Planning Department will consist of two divisions. The Building Official heads the Building Division and the Planning Director heads the Planning Division. The Department will provide the residents of the Town, architects, engineers, attorneys, developers, shopkeepers, and other government agencies with a friendly, courteous and expeditious turnaround of information and permit requests. The Building Division will be charged with the review, processing, issuance, and inspections of building permits for the Cutler Ridge Incorporated Area. The focus of this division will be to provide for the orderly processing of permits, the assurance that inspections are being performed in a timely and safe manner and that construction complies with the provisions of all applicable codes. The Planning Division will be charged with the oversight of all inquiries pertaining to zoning, including but not limited to, property plat and zoning information, Comprehensive Plan amendments, variance requests, site plan reviews, issuance of sign permits, tree removal permits, special event permits, land development regulations and code compliance activity. The review responsibility for this division is regulated by Florida Statutes Chapters 163 and 380 and Florida Administrative Code Section 9-15. These regulations control the development and implementation of our Master Plan, including Development Regulations, Concurrency Regulations, Code Enforcement, and other issues relating to the overall planning and land use function.

The following departmental expenditures provides for the salaries for all personnel necessary to provide services to the community. The positions were based on current service levels being provided by the County. Please refer to Appendix C which details the actual number of permits issued and inspections conducted by the County for the area. In FY 01-02 a total of 2,781 permits were issued and a total of 12,843 inspections were conducted. The operating expenditures allocates \$1,400 for court reporter services at quasi-judicial hearings. Other

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Contractual Services appropriates \$200,000 to fund Plan Review Consultant Fees and the cost of document imaging.

Building and Planning Department Expenditures	Calculation	Qty.	Proposed Cutler Ridge Incorporated Area Analysis
Personal Services			
Building Official			\$ 75,000.00
Planning Director			65,000.00
Administrative Assistant	\$30,000.00	2	60,000.00
Permit Clerk	\$25,000.00	2	50,000.00
Plans Processing Clerk			25,000.00
Planner			40,000.00
Code Compliance Officer	\$30,000.00	3	90,000.00
FICA	7.65% of Salary		30,983.00
Workers Compensation	10% of Salary		40,500.00
Retirement Contribution	10% of Salary		40,500.00
Employee Insurance Benefits	\$ 500/employ./month		<u>66,000.00</u>
Total Personal Services			\$582,983.00
Operating Expenditures			
Court Reporter Services			\$ 1,400.00
Master Plan Costs			200,000.00
Travel and Per Diem			5,000.00
Repair and Maintenance - Vehicles	\$2,000 per vehicle	6	12,000.00
Repair and Maintenance Other			2,000.00
Printing and Binding			7,000.00
Other Current Charges			40,000.00
Operating Supplies - Gasoline		\$.123	20,000.00
Operating Supplies - Other			4,000.00
Publications, Dues and Training			<u>6,500.00</u>
Total Operating Expenditures			\$297,900.00
Capital Outlay - Machinery and Equipment			
Eleven Computers	\$2,000.00 each	11	\$ 22,000.00
Radio System			20,000.00
Four Vehicles			<u>60,000.00</u>
Total Capital Outlay			\$102,000.00
Total Building and Planning Department			\$982,883.00

Public Works Department

The Cutler Ridge Incorporated Area Public Works Department will be responsible for the maintenance of roads and other public areas and facilities, beautification projects, third-party contract management, stormwater management, and the construction management of all capital improvement projects.

The following departmental expenditures provides for the salaries of seven employees with benefits. A total of \$4,000 was provided for in Travel and Per Diem to fund the conference expenses for the director. Repair and Maintenance – Vehicles appropriates \$10,000 for miscellaneous repairs to the five department vehicles. Additionally, \$2,500 was allocated in Repairs and Maintenance – Other to cover the cost of maintenance of miscellaneous equipment used by the laborers. Other Current Charges provides \$1,000 for incidental charges. \$16,000 was funded for Gasoline and \$25,000 in Operating Supplies – Other to purchase maintenance equipment such as blowers, rakes, etc. Publications, Dues and Training was funded at \$5,000. Capital Outlay totaling \$81,000 provides for five trucks and three computers.

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Public Works Department Expenditures	Calculation	Qty.	Proposed Cutler Ridge Incorporated Area Analysis
Personal Services			
Public Works Director			\$55,000.00
Administrative Assistant			25,000.00
Foreman			40,000.00
Laborers		3	63,000.00
FICA	7.65% of Salary		14,000.00
Workers Compensation	10% of Salary		18,300.00
Retirement Contribution	10% of Salary		18,300.00
Employee Insurance Benefits	\$ 500/emply./month		<u>36,000.00</u>
Total Personal Services			\$269,600.00
Operating Expenditures			
Beautification			N/A
Travel and Per Diem			4,000.00
Repair and Maintenance - Vehicles			10,000.00
Repair and Maintenance Other			2,500.00
Other Current Charges			1,000.00
Operating Supplies - Gasoline	\$.123		16,000.00
Operating Supplies - Other			25,000.00
Publications, Dues and Training			<u>5,000.00</u>
Total Operating Expenditures			\$63,500.00
Capital Outlay - Machinery and Equipment			
Three Computers			\$ 6,000.00
Five Vehicles			<u>75,000.00</u>
Total Capital Outlay			\$81,000.00
Total Public Works Department			\$414,100.00

Parks and Recreation Department

Once the Cutler Ridge Incorporated Area takes over the park functions from the County, it will be operating the following eight parks:

Bel Aire Park SW 185 Street and 97 th Avenue	5.29 Acres Amenities:	1 Baseball/Football/Soccer Overlay Lighted 1 Park Perimeter Fence 1 Recreation/Youth League Field Center
Cutler Ridge Park 10100 SW 200 Street	10.88 Acres Amenities:	1 Basketball Court-No Lights 1 Park Perimeter Fence 1 Park Sign 3 Parking Spaces Handicapped 66 Parking Spaces Standard 1 Recreation Center- Small 5000 SF 4 Soccer Field-No Lights 1 Swimming Pool/Bathhouse – Medium (25-40M) 1 Tennis Court- No Lights 1 Tot- Lot (Medium)

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Franjo Park Park
Old Cutler Road and SW 89 Court

5 Acres
Amenities:

- 3 Baseball Field – Lighted
- 6 Batting Cages
- 1 Park Perimeter Fence
- 1 Recreation Center – Small (5000 SF)
- 1 Recreation/Youth League Field Center
- 1 Storage Building

Lincoln Town Park #2
SW 214th Street and 99th Avenue

0.6 Acres
Amenities:

Pineland Rockland (Acres)

Saga Bay Park
SW 205th Street and 80th Avenue

5 Acres
Amenities:

- 1 Park Perimeter Fence
- 1 Park Sign
- 1 Pathway-Not Lighted (Miles)
- 2 Tennis Court- No Lights
- 1 Tot-Lot

Saga Lake Park
SW 198 Street and 83rd Avenue

5 Acres
Amenities:

- 1 Freshwater Lake (Acres)
- 1 Park Perimeter Fence
- 1 Park Sign
- 1 Pathway
- 1 Pathway-Not Lighted (Miles)

Whispering Pines Park
Ridgeland Road (adjacent to Whispering Pines Elem.)

1.37 Acres
Amenities:

- 1 Park Sign
- 1 Shelter- Small (400SF)
- 1 Tot-Lot

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For the purposes of establishing this department's expenditures, the actual operating expenditures provided by Miami-Dade County for each park were utilized, with some adjustments upwards. For more detailed information, please refer to Appendix E.

Parks and Recreation Department Expenditures	Proposed Cutler Ridge Incorporated Area Analysis
Bel Aire Park	\$ 35,000.00
Cutler Ridge Park	226,040.00
Cutler Ridge Pool	255,000.00
Franjo Park	30,503.00
Lincoln Town Park #2	5,000.00
Saga Bay Park	10,000.00
Saga Lake Park	10,000.00
Whispering Pines Park	10,000.00
Total Parks and Recreation Department	\$581,543.00

Stormwater Utility Fund

Once the new Cutler Ridge Incorporated Area adopts its own Stormwater Management Ordinance and begins collecting revenues from the Stormwater Utility Fees, the Public Works Department will be responsible for supervising the Stormwater Management Program which will provide for the maintenance of existing catch basins, stormwater drains and canal system as well as future construction of new facilities as may be recommended upon the development of a Stormwater Master Plan.

The revenues generated by the Stormwater Utility Fees may only be utilized towards the cost of Stormwater Management. It is projected that a total of \$688,244 will be generated in revenues. The proposed operating expenditures for this fund provides for \$100,000 in Professional Services to cover the cost of an engineering company to prepare a Stormwater Master Plan. Additionally, \$173,244 has been allocated for stormwater cleaning to fund general maintenance of the existing stormwater system including catch basins, French drains and canals. \$5,000 was allocated in Printing and Binding to cover the printing costs associated with the utility bill and \$10,000 in the Communications and Freight line item for postage necessary to mail the bills. Finally, \$400,000 was allocated for miscellaneous capital improvements to the system such as new construction of catch basins or French drains in frequently flooded areas.

Stormwater Utility Fund Expenditures	Proposed Cutler Ridge Incorporated Area Analysis
Operating Expenditures	
Professional Services	\$100,000.00
Other Contractual Services	173,244.00
Printing and Binding	5,000.00
Communications and Freight	10,000.00
Total Operating Expenditures	\$288,244.00

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Capital Outlay	
Improvements Other than Buildings	\$400,000.00
Total Capital Outlay	\$400,000.00
Total Stormwater Utility Fund	\$688,244.00
\$3.00 ERU/per month	

Transportation Fund

This fund manages the local option gas tax revenues and 35% of State Revenue Sharing revenues, which must be utilized for transportation. County and Municipal governments shall utilize the proceeds of the 6 cents local option fuel tax only for transportation expenditures. The proceeds of the 3 cents local option fuel tax must be used for only those transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan.

Section 336.025(7) of the Florida Statutes, defines "transportation expenditures" to include those expenditures by the local government from local or state-share revenue sources, excluding expenditures of bond proceeds, for the following programs:

- ❖ Public transportation operations and maintenance
- ❖ Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
- ❖ Roadway and right-of-way drainage
- ❖ Street lighting
- ❖ Traffic signs, traffic engineering, signalization, and pavement markings
- ❖ Bridge maintenance and operation
- ❖ Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads.

It is projected that a total of \$277,943.00 will be generated for transportation improvements from Shared Revenues and \$569,378.00 will be generated from the Local Option Gas Taxes – providing for a total of \$847,321.00 for transportation related expenditures. The proposed expenditures allocates \$75,000 for engineering design services and \$200,000 for contract maintenance of the roads. In addition, \$1,544,768 was allocated in the capital outlay section to fund major capital improvements recommended by the consulting engineer.

Transportation Fund Expenditures	Proposed Cutler Ridge Incorporated Area Analysis
Operating Expenditures	
Professional Services	\$ 75,000.00
Road Maintenance	200,000.00
Total Operating Expenditures	\$ 275,000.00
Capital Outlay	
Improvements to Roads	\$572,321.00
Total Capital Outlay	\$847,321.00
Total Transportation Fund	\$847,321.00